



STATE BOARD OF EQUALIZATION

.020 N STREET, SACRAMENTO, CALIFORNIA  
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)  
(916) 445-4982

September 28, 1979

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KENNETH CORY  
Controller, Sacramento  
DOUGLAS D. BELL  
Executive Secretary  
No. 79/163

TO COUNTY ASSESSORS:

1975-76 ESCAPE ASSESSMENTS

Due to numerous, recent inquiries, we believe there is some confusion as to the applicable statute of limitations for enrolling escapes for fiscal year 1975-76. The four-year statute of limitations for fiscal year 1975-76 would have normally expired on June 30, 1979; however, as we informed you in letters to assessors, 78/120 (July 11, 1978) and 78/139 (August 10, 1978), Senate Bill 1571 (Stats. 1978, Chapter 353) extended until June 30, 1980 the statutory deadline for enrolling property that escaped assessment on the 1975-76 roll. There is no need for taxpayers to sign "waivers" for fiscal year 1975-76 as long as the audit results are enrolled on or before June 30, 1980.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:ebv